

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



January 26, 2015

OTR TAX NOTICE 2015-01

Revised Employer Withholding Booklet Posted

The Office of Tax and Revenue has revised the 2015 FR-230 DC Income Tax Withholding Instructions and Tables guide. The revised guide makes several changes to withholding instructions and tables, the most important of which include the following:

- 1) Specific filing status calculations for both the “Percentage Wage Method” and the “Wage Bracket Method” are eliminated.
- 2) The recent cost of living adjustment increasing the personal exemption to \$1,775 is incorporated.
- 3) The tax rate applicable to mid-range wages (\$40,000 to \$60,000 for Annual filers) bracket is 7 percent.

It is important that the revised tables be used to calculate District of Columbia wage withholding going forward.

The revised 2015 FR-230 withholding tax guide may be found at:
http://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/FR-230_012215_v4.pdf

If you have any questions, please contact the Returns Processing Administration Forms Department at (202) 442-6392.